

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§2-611.

(a) In this section, “account” means the Local Reserve Account established to comply with § 2-606 of this subtitle.

(b) This section applies to a county or municipal corporation that receives an overpayment or underpayment of local income tax revenue from the Comptroller.

(c) After reviewing income tax revenue distributions to a county or municipal corporation, if the Comptroller determines that the county or municipal corporation received an underpayment of income tax, the Comptroller shall initially pay the amount due to the county or municipal corporation from the account.

(d) After reviewing income tax revenue distributions to a county or municipal corporation, if the Comptroller determines that the county or municipal corporation received an overpayment of income tax, the Comptroller may not require the county or municipal corporation to reimburse the account for its share of the overpayment.

(e) A determination by the Comptroller under this section that a county or municipal corporation received an underpayment or overpayment of income tax shall be based on a full accounting of income tax returns for the taxable year for which the county or municipal corporation received the underpayment or overpayment.

[\[Previous\]](#)[\[Next\]](#)